

# Tax Bulletin

Utah State Tax Commission • 210 N 1950 W • SLC, UT 84134

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## Tax Bulletin 05-21

**Effective: July 1, 2021**

### Re: Tax Imposed on Sales of Certain Nicotine Products

The 2020 Utah Legislature passed SB 37, imposing a tax on certain nicotine products.

The tax on non-therapeutic nicotine device substances and prefilled non-therapeutic nicotine devices is 56 percent of the manufacturer's sales price.

The tax on alternative nicotine products is \$1.83 per ounce, based on the net weight listed by the manufacturer.

File and pay these taxes online at Taxpayer Access Point ([tap.utah.gov](http://tap.utah.gov)) using form TC-553, *Tobacco Products Tax Return*.

#### Requirements

Starting July 1, 2021, you must begin collecting these taxes on nicotine devices and substances. Also starting on that date, you may not sell those products unless you have already posted a bond.

The one-time bond is at least \$500 and must be posted in addition to other required cigarette and tobacco bonds. (Note: You do not need to post an additional bond for nicotine products if you have already posted a bond for e-cigarettes.)

To submit a surety bond, see form TC-763E, *Electronic Cigarette and Nicotine Tax Surety Bond*. To submit a cash bond, make a \$500 payment in Taxpayer Access Point to your tobacco (TOB) account using the *E-Cigarette and Nicotine Product Bond* payment type.

#### QUESTIONS...

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